

General Fixed Assets Account Group Schedules

The General Fixed Assets Account Group accounts for the land, buildings, improvements, and equipment of the Primary Government's governmental funds. Fixed assets of the proprietary fund types and similar trust funds are accounted for within those funds. Fixed assets of all discrete component units are accounted for within those funds.

Schedule of General Fixed Assets by Category and Source

June 30, 2000

(Dollars in Thousands)

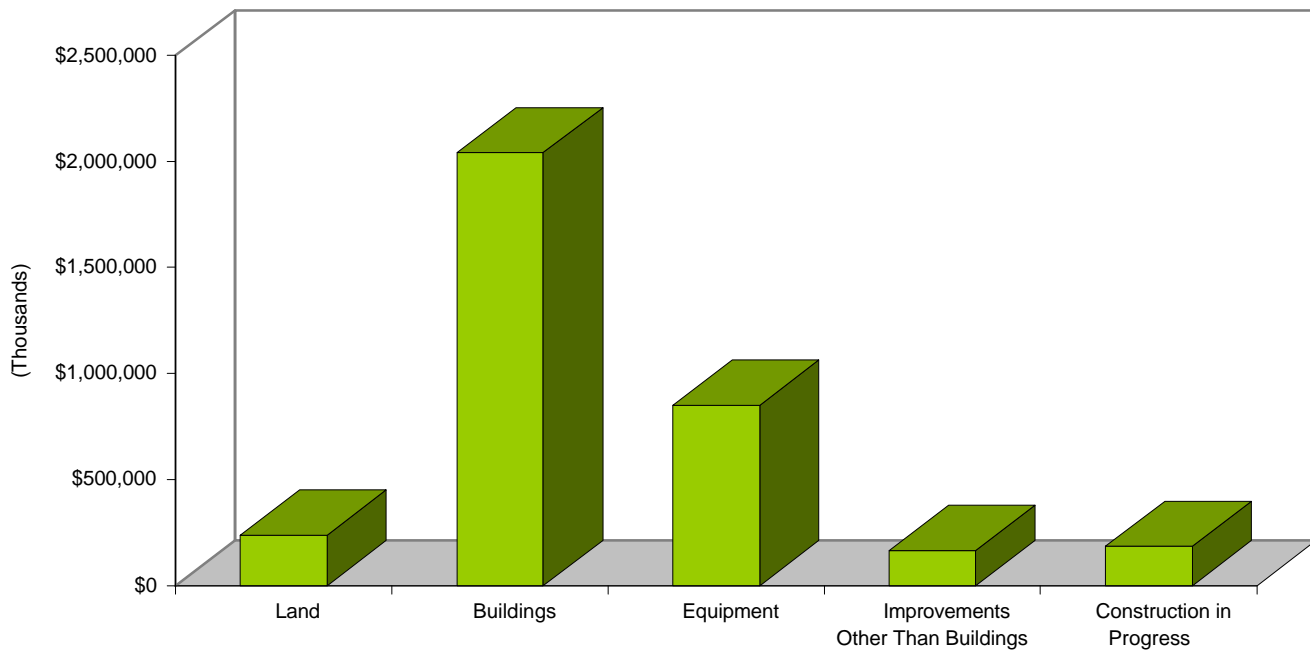
General Fixed Assets:

Land	\$ 236,338
Buildings	2,041,162
Equipment	850,235
Improvements Other Than Buildings	165,337
Construction in Progress	184,952
Total General Fixed Assets	<u>\$ 3,478,024</u>

Investments in General Fixed Assets From:

Capital Lease Obligations	\$ 239,497
General Obligation Bonds	139,292
Federal Grants	76,051
General Fund Revenues	942,123
Special Revenue Fund Revenues	857,165
Virginia Public Building Authority Funds	1,106,409
Gifts and Donations	48,220
Local Funds	4,779
Other Funds	64,488
Total Investment in General Fixed Assets, at Cost	<u>\$ 3,478,024</u>

General Fixed Assets by Category



Schedule of General Fixed Assets by Function

June 30, 2000

(Dollars in Thousands)

Function	Land	Buildings	Improvements Other Than Buildings	Equipment	Total
General Government	\$ 11,070	\$ 77,404	\$ 266	\$ 27,983	\$ 116,723
Education	6,153	113,903	919	29,211	150,186
Transportation	29,672	278,761	71	429,606	738,110
Resources and Economic Development	69,310	67,445	25,524	69,436	231,715
Individual and Family Services	16,218	284,321	9,049	94,111	403,699
Administration of Justice	30,795	157,551	6,786	165,911	361,043
Capital Projects	73,120	1,061,777	122,722	33,977	1,291,596
Total General Fixed Assets Allocated to Projects	<u>\$ 236,338</u>	<u>\$ 2,041,162</u>	<u>\$ 165,337</u>	<u>\$ 850,235</u>	3,293,072
Construction in Progress					<u>184,952</u>
Total General Fixed Assets					<u>\$ 3,478,024</u>

Schedule of Changes in General Fixed Assets by Function

For the Fiscal Year Ended June 30, 2000

(Dollars in Thousands)

Function	General Fixed Assets July 1, 1999 (As Restated)	Acquisitions	Deductions	General Fixed Assets June 30, 2000
General Government	\$ 112,857	\$ 5,475	\$ (1,609)	\$ 116,723
Education	149,032	1,594	(440)	150,186
Transportation	709,545	44,271	(15,706)	738,110
Resources and Economic Development	228,752	5,807	(2,844)	231,715
Individual and Family Services	403,990	10,281	(10,572)	403,699
Administration of Justice	354,422	20,625	(14,004)	361,043
Capital Projects	1,275,280	45,463	(29,147)	1,291,596
Construction in Progress	<u>170,038</u>	<u>48,141</u>	<u>(33,227)</u>	<u>184,952</u>
Total General Fixed Assets	<u>\$ 3,403,916</u>	<u>\$ 181,657</u>	<u>\$ (107,549)</u>	<u>\$ 3,478,024</u>

Note: The beginning fund balance in the General Fixed Asset Account Group was restated to reflect the following: \$1.1 million in overstated Land; \$5.6 million in overstated Buildings; and \$0.4 million in overstated Equipment. All overstatements were in Individual and Family Services. The total impact on beginning balances was \$7.1 million.

